IN THE CLAIMS:

Please enter any changes in the claims indicated in the complete copy of the pending claims, as sought to be amended, presented below:

1. A co-formulation or kit comprising:

(a) a pharmaceutically effective dosage of one or more a glucose-level-controlling bioactive agents selected from an α-glucodase inhibitor, sulfonylurea, meglitinide, thiazolidinediones, biguanide, insulin, dual PPARα/γ agonist, PPARγ agonist or insulin secretagogue; and

(b) a pharmaceutically effective dosage of (i) one or more of an antihypertensive bioactive agent selected from an ACE inhibitor, calcium channel blocker, beta blocker, angiotension II receptor antagonist or diuretic, or (ii) one or more of an anti-dyslipidemia bioactive agent selected from a HMG-CoA reductase inhibitor, bile acid sequestrant, fibric acid derivative, sterol, cholesterol absorption inhibitor, MTP inhibitor or nicotinic acid derivative;

wherein:

in the case of (i) a combination of a first bioactive agent of group (a) that is metformin with a second bioactive agent of group (b), or (ii) a combination of a first bioactive agent of group (a) that is a thiazolidinedione or dual PPARα/γ agonist with an angiotension II receptor antagonist, one or more of the following applies:

(I) one of the first bioactive agent or the second bioactive agent is formulated for sustained release, and the other is formulated for immediate release, each formulated for once-a-day dosing; or

(II) the co-formulation or kit comprises (A) a biguanide and a thiazolidinedione and (B) one or more group (b) bioactive agents.

2. The kit of claim 1.

3. The co-formulation of claim 1, wherein (I) applies.

4. The co-formulation of claim 3, wherein the first bioactive agent is of group (a), and the second bioactive agent is of group (b).

5. The co-formulation of claim 4, comprising a biguanide formulated for sustained release.

6. The co-formulation of claim 5, wherein the biguanide is metformin.

7. The co-formulation of claim 5, comprising a statin.

8. The co-formulation of claim 5, comprising a thiazolidinedione.

9. The co-formulation of claim 8, comprising a statin.

10. The co-formulation of claim 8, comprising an ACE inhibitor or an angiotensin II receptor antagonist.

11. The co-formulation of claim 10, comprising a statin.

12. The co-formulation of claim 8, comprising a calcium channel blocker.

13. The co-formulation of claim 12, comprising a statin.

14. The co-formulation of claim 1, comprising a capsule wherein
one or more group (a) bioactive agents are formulated in sustained release beads comprised within the capsule; and

one or more group (b) bioactive agents in a more immediate release form are comprised within the capsule.

15-23. (**Canceled**).

24. The co-formulation of claim 14, wherein the immediate release form of group (b) bioactive agent(s) is comprised of a coating on the beads.

25. The co-formulation of claim 1, comprising a compression formulation wherein one or more group (a) bioactive agents are formulated in sustained release form comprised within a portion of the compression formulation; and
one or more group (b) bioactive agents in a more immediate release form are comprised within another portion of the compression formulation.

26-34. (**Canceled**).

35. The co-formulation of claim 1, comprising a suspension formulation wherein one or more group (a) bioactive agents are formulated in sustained release form comprised within particles that are suspended or adapted to be suspended in a liquid; and
one or more group (b) bioactive agents are dissolved in the liquid.

36-44. (**Canceled**).

45. The co-formulation of claim 1, wherein one or more of the group (a) bioactive agents is a sulfonylurea, meglitinide, thiazolidinedione, biguanide or PPARγ agonist.

46. The co-formulation of claim 45, wherein one or more of the group (a) bioactive agents is Glimepiride, Glipizide, Repaglinide, Pioglitazone, Rosiglitazone, Troglitazone or Metformin.

47. The co-formulation of claim 1, wherein one or more of the group (b) bioactive agents is a HMG-CoA reductase inhibitor, fibric acid derivative or MTP inhibitor

48. The co-formulation of claim 47, wherein one or more of the group (b) bioactive agents is Atorvastatin, Cerivastatin, Fluvastatin, Lovastatin, Pravastatin, Rosuvastatin, Simvastatin, Clofibrate, Fenofibrate, Febfirbozil, Ciprofibrate or Bezafibrate.

49. The co-formulation of claim 1, wherein one or more of the group (b) bioactive agents is a ACE inhibitor that is Captopril, Enalapril, Lisinopril or Ramipril.

50. The co-formulation of claim 1, wherein one or more of the group (b) bioactive agents is a calcium channel blocker that is Amlodipine, Felodipine, Nifedipine or Verapamil.

51. The co-formulation of claim 1, wherein one or more of the group (b) bioactive agents is a angiotension II receptor antagonist that is Irbesartan, Losartan or Valsartan.

52. A method of treating diabetes comprising administering a co-formulation of claim 1.

53. A method for delivering in the co-formulation a glucose-level-controlling bioactive agent and a second bioactive agent for treating a co-morbidity of diabetes, the glucose-level-controlling bioactive agent having a first dosing regimen and the second bioactive agent having a second, distinct dosing regimen, wherein the co-formulation provides a

pharmacokinetic profile of the glucose-level-controlling bioactive agent that mimics the first dosing regimen and a pharmacokinetic profile of the second bioactive agent that mimics the second dosing regimen.